IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.260 OF 2004

The Commissioner of Income Tax, Mumbai .. Appellant
V/s
M/s.Hasmukh & Co. (P.G.) 366,
Kalbadevi Road, Mumbai 400 002. .. Respondent

Mr.R.V.Desai with Mr.Pankaj Kapoor for the Appellant.
Mr.A.R.Singh for the Respondent.

CORAM: S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 25.01.2005.

P.C.:

1. Heard the learned Counsel for the parties. Perused the order of the Income Tax Appellate Tribunal, Mumbai, dated 18.9.2002, wherein the Tribunal has observed as under:-

" The present assessment years 90-91 and 91-92, being the subsequent years, we are of the opinion that no addition is required to be made on account of investment in unaccounted purchases, because the unaccounted income assessed in the assessment year 89-90 was available with the assessee for such investment."

2. We find that there is no substantial question of law involved in this Appeal. The issue involved is merely a finding of fact. Hence the Appeal is dismissed.

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